carrying out, or of the knowingly aiding in effecting or in carrying out, or otherwise claimed or claimable in respect of, any such agreement by way of gaming or wagering or any such contract as aforesaid, whether the plaintiff in such suit be or be not a party to such last-mentioned agreement or contract, or for recovering any sum of money knowingly paid or payable on account of any persons by way of commission, brokerage, fee or reward in respect of any such agreement by way of gaming or wagering or contract as aforesaid. etc., in respect of agreements by way of gaming or wagering.

3. No guardian, executor, administrator, heir or personal representative of any deceased person shall be entitled to or allowed credit in his accounts for or in respect of any payment by him on behalf of such deceased person (or in the case of a guardian, on behalf of any minor), in respect of any such agreement or agreements as are mentioned in section 1 of [1]Act XXI of 1848 or in respect of any such contract or contracts, commission, brokerage, fee or reward, or money paid or payable in respect thereof as are respectively mentioned in the first and second sections of this Act. Payments for which guardian and personal representative not to be allowed credit.

4. [*Construction of Act.*] *Rep. Act XVI of 1895.*

5. [*Number and gender.*] *Rep. Bom. Act III of 1886.*

BOMBAY ACT No. VII OF 1865.[2]

[*5th December, 1865.*]

An Act to extend the provisions of Act of the Governor General of India in Council, [3] No. XX of 1863 to the district of Kanára in the Bombay Presidency.

WHEREAS it is expedient to extend the provisions of [3]Act No. XX of 1863 (*An Act to enable the Government to divest itself of the management of religious endowments*) to the district of Kanára in the Bombay Presidency; It is enacted as follows:— Preamble.

1. The provisions of [3]Act No. XX of 1863 are hereby extended to the district of Kanára in the Bombay Presidency. Act XX of 1863 extended to Kanára.

2. A notice of the appointment of the committee referred to in section 7 of [3]Act XX of 1863, shall, if posted at the mamlatdar's office, be equivalent to a notification of such appointment in the official Gazette. Notice of appointment of committee.

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[1] Act 21 of 1848 was repealed by the Indian Contract Act, 1872 (9 of 1872), but see the saving in that section. For Act 9 of 1872, see the reprint as modified up to 30th June, 1901.

[2] For Statement of Objects and Reasons, *see* Bombay Government Gazette, 1865, Supplement, p. 239; and for Proceedings in Council, *see ibid*, pp. 278 and 313.

[3] The Religious Endowments Act, 1863 (20 of 1863), General Acts, Vol. I, p. 405.

Interpretation-clause.

3. The words "Board" and "Board of Revenue", as used throughout [1]Act XX of 1863, shall, for the purposes of this Act, be held to mean the Revenue Commissioner of the division.

BOMBAY ACT No. VIII OF 1865.[2]

[*27th December, 1865*].

An Act to authorize taxation in the Province of Sindh for objects of public local utility and improvement.

Preamble.

WHEREAS it is expedient to provide funds for local works of public utility and improvement [3] * * * * * * * ; It is enacted as follows :—

Levy of local cess on lands.

1. It shall be lawful to levy for the purposes of this Act from all lands in the Province of Sindh a cess not exceeding one anna on every rupee assessable to the ordinary land-revenue, and such cess shall be levied in the same manner, and under the same rules, as the ordinary land-revenue :

Levy of cess on settled lands.

Provided that in all cases where an assessment of land-revenue has been authoritatively fixed for a term of years before this Act comes into operation and no cess has been theretofore levied upon such assessment, the cess authorized by this Act to be levied shall not be levied until the expiration of such term :

Cess on lands hereafter settled to be imposed at time of settlement.

Provided also that, in respect of lands of which a settlement for a term of years may be made after this Act comes into operation, such cess be imposed at the time when such settlement is made, and at no other period during the currency of the term.

Cess on alienated lands.

2. It shall also be lawful, in the case of jágír and other alienated lands, to levy such cess at the rate [4] [of] five per centum on the assessable value of those lands, instead of the rate hereinbefore directed to be levied.

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[1] The Religious Endowments Act, 1863 (20 of 1863), General Acts, Vol. I, p. 405.

[2] For Statement of Objects and Reasons, *see* Bombay Government Gazette, 1865, Supplement, p. 230 ; for Report of the Select Committee, *see ibid*, p. 261 and for Proceedings in Council, *see ibid*, pp. 254, 278 and 310.

Short title "The Sindh Local Funds Act, 1865", *see* s. 2 of the Bombay Local Boards Act, 1884 (Bom. Act 1 of 1884), *infra*, p. 829.

The net proceeds of the cess on land and of the shop-tax levied under Bom. Act 8 of 1865 are to be credited to the Local Fund constituted by the Bombay Local Boards Act, 1884 (Bom. Act 1 of 1884), *see* s. 44 of that Act, *infra*, p. 829.

[3] The words "and to aid in defraying the expense of the Department of Public Works in the Province of Sindh" were repealed by the Bombay Local Boards Act, 1884 (Bom. Act 1 of 1884), *infra*, p. 829.

[4] The word "of" was substituted for the words "heretofore customarily levied, namely" by the Bombay Local Boards Act, 1884 (Bom. Act 1 of 1884).